

EXHIBIT D

04-03-02 17:31 Michel Lalande

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P07/07

Q2



Jean C. Monty
Chairman and Chief Executive Officer
BCE Inc.

Attached are three management representation letters that require your signature. The letters relate to Teleglobe Inc. for fiscal 2000, as well as Q1 and Q2 of 2001. Michael Boychuk and myself have signed however, I have since left them to the side and forgotten to follow-up with your signature. D&T is hence calling me, given my tardiness to see if we can get your final sign-off.

Stephen Skinner
Vice-President
Deputy Controller
Vice-président et
contrôleur délégué

The letters contain the standard representations however, I would like to point out that there are a number of special items in each of the letters.

1. The letters tend to be more detailed as we prepare full financial statements for Teleglobe Inc. under both Canadian and US GAAP.
2. The fiscal 2000 letter dated April 24, 2001 contains several special representations dealing with complex accounting issues including the BCE purchase price accounting, asset impairment charges (e.g. Excel receivables write-off), push down accounting, restructuring reserves and the classification of Orbcomm as a discontinued operation. Specific representations relating to these matters are contained in paragraphs 27, 29, 31, 32, 36, 37, 38 and 40.
3. D&T has expressed concern over the cash flow situation over the coming year due to an anticipated funding shortfall at Teleglobe. Hence, D&T have asked for representations relating to BCE's financial support of Teleglobe which in the absence of said representation, Teleglobe financial statements may require a going concern note. See paragraph 39 in April 24, 2001 letter relating to fiscal 2000 and paragraph 13 in letters dated April 24, 2001 and July 24, 2001 relating to Q1 and Q2.
4. The letters for Q1 and Q2 contain further special representations relating to the Excel impairment charge, potential sale of Excel and accounting for multi-element contracts. See paragraphs 12, 14, 15 and 16.

Please feel free to contact me should you have any questions or comments on the attached letters otherwise could you please return them duly signed at your earliest convenience.

Thank you.

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